



2000

NORTH DAKOTA

SALES RATIO STUDY

Office of State Tax Commissioner

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2000 North Dakota Assessment Sales Ratio Study

Introduction

The 2000 Assessment Sales Ratio Study (ASRS) has been conducted according to the provisions of North Dakota Century Code §§ 57-01-05 through 57-01-07 by the Property Tax Division of the Office of State Tax Commissioner, under the supervision of the State Supervisor of Assessments. The study is prepared for the purpose of advising local assessment officials, and to recommend to the Tax Commissioner changes to be made by the State Board of Equalization in the performance of the equalization duties prescribed by law. This report is a synopsis of the comprehensive study. This information may be utilized by property tax administrators, local assessing officials, and interested taxpayers in examining the assessment levels and the uniformity of assessments throughout North Dakota.

The Study puts major emphasis on sales of improved properties in the residential and commercial categories, because the statutes require the use of market values by the local assessment officials and State Board of Equalization in the assessment and equalization of these two classes of property. The data in the ASRS and in this report are accumulated for each of the 53 counties and 13 largest cities in North Dakota.

The current study includes the data on sales of property occurring between January 1 and December 31, 1999. In some areas, there were so few sales during this time that additional observations had to be obtained to provide an adequate sample size. A minimum sample size of 30 sales each for residential and commercial property was required, or 10 percent of the total number of properties in each class. If the number of sales that occurred during 1999 did not meet the minimum sample size, sales of property from the prior years of 1996, 1997 and 1998, or current year appraisals were used to supplement the sales data. Appraisals were used in those cases where the number of current and prior years sales were not sufficient to meet the minimum sample size. The county directors of tax equalization or full-time city assessors were responsible for providing the property appraisal data to the Property Tax Division when needed. A minimum sample size was not established for the categories of agricultural, lakeshore, mobile homes, or vacant lot properties because, in some cases, the assessment process is different or is not connected to market value concepts.

There are 10,856 observations in the present ASRS that are used for this report. In all cases, the finalized 1999 assessment was used as the base with which to measure the relationship between the assessment and the sale price or appraisal value.

Statistical Report

This report has six basic tables of statistical data. Table 1 provides an alphabetical listing of the 53 counties and 13 largest cities, showing the price and value figures and the accompanying statistical data used for developing measures for interpreting and understanding the ASRS. The data has been stratified into the property categories of agricultural, commercial, vacant lots, residential, lakeshore, and mobile homes, with subtotals and city or county totals. Table 2 contains a frequency distribution chart, which clearly depicts the ratios by grouping the individual ratios at intervals of five percentage points, starting with those under 45 percent and continuing to those over 140 percent. The distribution has been made for each county and major city and includes a breakdown of township and urban sales. Table 3 indicates the number and characteristics of the observations in each sample for the residential and commercial categories. Sales include those transactions which have occurred during 1999, while the supplemental

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observation include sales of improved residential and commercial properties for the years 1996, 1997 and 1998, as well as appraisals when required to obtain a sufficient sample size. Table 4 presents an alphabetical listing of the 53 counties and 13 largest cities showing the median ratios and coefficient of dispersion for the current and four prior years for residential property and the same data for commercial property are located in table 5. Tables 4 and 5 also includes overall statewide data for the same time periods. These tables provide a brief summary of current and prior years data that may be used for convenient comparison of data between various counties and cities and categories of property for more than one year. Table 6 provides an alphabetical listing of the 53 counties showing the median ratio and the average price per acre paid for agricultural land. The table also shows the number of agricultural sales in the ASRS for each county.

The statistical data in Table 1 includes the following measures: (1) arithmetic mean ratio, (2) aggregate mean ratio, (3) median ratio, (4) price-related differential, and (5) coefficient of dispersion. The arithmetic mean, aggregate mean, and median are measures of the central tendency, which indicate the prevailing level of assessment of the universe of properties from which the sample has been drawn. Each of these measures has its own advantages and limitations. The price-related differential reveals any assessment bias that may exist for valuing high-priced properties higher or lower, by percentage, than lower-priced properties. The final measure is the coefficient of dispersion, which discloses the dispersion around the central tendency and describes the degree of uniformity that has been obtained in the assessments of the sample properties. This is sometimes referred to as the index of assessment inequality.

The arithmetic mean is developed by first computing a ratio for each observation in a stratum, and then dividing the sum of the individual ratios by the number of observations. This measure is sometimes referred to as the simple mathematical average of the individual ratios. It is the one measure of central tendency that is most easily understood; however, it is greatly distorted by extreme ratios and therefore may not be typical.

The aggregate mean is a second measure of the central tendency and is derived by dividing the total assessed values for all the observations by the total sale prices of those properties. It is commonly referred to as a weighted average and is greatly influenced by the properties with the greatest value, and therefore may not be typical.

The median is the third measure of the central tendency and is found by arranging the individual ratios in order of magnitude, then selecting the middle ratio in the series. The median is affected by the number of observations and is not distorted by the size of the extreme ratios. While other statistical measures are considered, currently the State Board of Equalization uses the median ratio when equalizing residential and commercial property assessments.

The price-related differential (PRD), also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is obtained by dividing the arithmetic mean ratio by the aggregate mean ratio, and it provides an indicator of the degree to which high-value properties are over assessed or under assessed in relation to low-value properties. When the PRD is 1.00, there is no bias in the assessments of high-value properties in comparison to those for low-value properties. When the PRD is greater than 1.00 the assessments are regressive, which means low-value properties have a higher assessment ratio than high-value properties. Therefore, the owner of a low-value property pays a greater

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amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 1.00 indicates that high-value properties are over assessed in relation to low-value properties. The *Standard on Ratio Studies*, adopted by the International Association of Assessing Officers, July 1990, recommends that the PRD should lie between .98 and 1.03.

The coefficient of dispersion is used to measure how closely the individual ratios are arrayed around the median ratio and will show the degree of uniformity or inaccuracy that has been attained in the assessments.

The coefficient of dispersion is computed by dividing the average deviation by the median ratio, and it will show how far the middle cluster of ratios is from the median or how far one must deviate from the median ratio (above or below) to encompass the middle cluster of ratios. For example, a .20 dispersion means that the middle cluster of ratios falls within 20 percent of the median. The closer the ratios are grouped around the median, the more equitable the assessment of property, because individual properties are assessed at the same ratio. Conversely, if the dispersion is quite large, there is a large spread in the ratios and a large spread in the assessment of property, which results in an inequity in the tax. Tax administrators feel that when dispersions occur between .10 and .20 the quality of assessments is acceptable, whereas any dispersion over .20 indicates the assessments need attention.

Sales Ratio Statistics

To help illustrate the five listed measures, the following example will demonstrate the calculations used for developing them:

	Finalized Sale Price	T & F Value	Ratio	Array	Deviation From Median
1.	\$ 42,000	\$ 36,500	87.9%	99.0	5.9
2.	83,500	81,000	97.0	98.7	5.6
3.	65,000	57,900	89.1	97.0	3.9
4.	79,000	78,200	99.0	96.2	3.1
5.	37,000	32,900	88.9	93.7	.6
6.	87,000	81,500	93.7	92.4	.7
7.	54,000	49,900	92.4	90.9	2.2
8.	81,900	80,800	98.7	89.1	4.0
9.	46,000	41,800	90.9	88.9	4.2
10.	<u>58,300</u>	<u>56,100</u>	<u>96.2</u>	86.9	<u>6.2</u>
	\$633,700	\$596,600	932.8		36.4

Arithmetic Mean Ratio = $932.8 \div 10 = 93.28$
Aggregate Mean Ratio = $\$596,600 \div \$633,700 = 94.1$
Median = Middle Ratio = $93.7 + 92.4 = 186.1 \div 2 = 93.05$ or 93.1
Price Related Differential = $93.28 \div 94.1 = .99$
Average Deviation = $36.4 \div 10 = 3.64$
Coefficient of Dispersion = $3.64 \div 93.1 = .039$ or .04

Table 1
2000 Real Estate Assessment / Sales Ratio Study

Adams County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	25	2,305,235	1,528,243	72.0	66.3	66.2	1.1	0.28
Commercial	22	2,797,578	2,816,919	100.3	100.7	100.0	1.0	0.01
Vacant Lots	3	12,325	11,950	73.2	97.0	50.0	0.0	0.00
Total Comm. & Vac. Lots	25	2,809,903	2,828,869	97.0	100.7	100.0	1.0	0.05
Residential	35	1,219,000	1,193,404	101.1	97.9	99.6	1.0	0.15
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	35	1,219,000	1,193,404	101.1	97.9	99.6	1.0	0.15
Mobile Homes	1	45,900	45,900	100.0	100.0	100.0	0.0	0.00
Total County	86	6,380,038	5,596,416	91.4	87.7	100.0	1.0	0.17

Barnes County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	18	2,836,498	2,171,600	80.7	76.6	76.1	1.1	0.15
Commercial	30	662,340	673,530	101.8	101.7	100.0	1.0	0.14
Vacant Lots	4	27,500	12,040	44.6	43.8	44.0	0.0	0.00
Total Comm. & Vac. Lots	34	689,840	685,570	95.1	99.4	100.0	1.0	0.19
Residential	30	729,457	636,420	103.3	87.2	92.4	1.2	0.28
Lakeshore	7	76,350	59,290	108.2	77.7	87.3	0.0	0.00
Total Res. & Lakeshore	37	805,807	695,710	104.2	86.3	91.4	1.2	0.32
Mobile Homes	11	73,410	53,050	108.5	72.3	80.5	1.5	0.59
Total County	100	4,405,555	3,605,930	97.3	81.8	92.9	1.2	0.28

City of Valley City	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	33	3,450,500	3,444,800	102.6	99.8	100.9	1.0	0.05
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	33	3,450,500	3,444,800	102.6	99.8	100.9	1.0	0.05
Residential	79	4,303,719	4,207,400	100.4	97.8	98.6	1.0	0.07
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	79	4,303,719	4,207,400	100.4	97.8	98.6	1.0	0.07
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	112	7,754,219	7,652,200	101.0	98.7	99.8	1.0	0.06

Table 1 Continued
2000 Real Estate Assessment / Sales Ratio Study

Benson County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	24	1,653,581	1,399,276	82.5	84.6	78.2	1.0	0.16
Commercial	29	973,164	982,284	118.4	100.9	100.0	1.2	0.23
Vacant Lots	4	11,750	7,116	62.8	60.6	62.2	0.0	0.00
Total Comm. & Vac. Lots	33	984,914	989,400	111.7	100.5	100.0	1.1	0.25
Residential	41	781,768	715,116	106.7	91.5	100.0	1.2	0.21
Lakeshore	3	31,600	31,700	95.3	100.3	100.0	0.0	0.00
Total Res. & Lakeshore	44	813,368	746,816	105.9	91.8	100.0	1.2	0.20
Mobile Homes	6	57,345	76,806	190.4	133.9	134.6	0.0	0.00
Total County	107	3,509,208	3,212,298	107.2	91.5	100.0	1.2	0.26

Billings County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	2	233,467	102,860	62.6	44.1	62.6	0.0	0.00
Commercial	7	2,049,400	2,031,900	98.9	99.1	100.0	0.0	0.00
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	7	2,049,400	2,031,900	98.9	99.1	100.0	0.0	0.00
Residential	11	516,800	490,900	96.8	95.0	100.0	1.0	0.04
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	11	516,800	490,900	96.8	95.0	100.0	1.0	0.04
Mobile Homes	2	108,859	95,536	83.4	87.8	83.4	0.0	0.00
Total County	22	2,908,526	2,721,196	93.1	93.6	100.0	1.0	0.07

Bottineau County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	21	1,475,990	1,024,152	70.3	69.4	65.0	1.0	0.24
Commercial	30	2,527,074	2,627,026	103.0	104.0	100.9	1.0	0.18
Vacant Lots	9	31,150	17,000	88.9	54.6	40.0	1.6	1.64
Total Comm. & Vac. Lots	39	2,558,224	2,644,026	99.7	103.4	100.0	1.0	0.33
Residential	68	2,355,266	2,186,724	107.9	92.8	100.8	1.2	0.32
Lakeshore	37	2,166,150	745,951	39.3	34.4	38.6	1.1	0.38
Total Res. & Lakeshore	105	4,521,416	2,932,675	83.7	64.9	79.7	1.3	0.49
Mobile Homes	4	19,560	28,765	259.9	147.1	251.9	0.0	0.00
Total County	169	8,575,190	6,629,618	89.9	77.3	83.6	1.2	0.48

Table 1 Continued
2000 Real Estate Assessment / Sales Ratio Study

Bowman County	Total Sales	Verified Price	-----Sales Ratio-----						PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median				
Agricultural	7	425,298	270,500	64.8	63.6	70.3	0.0	0.00		
Commercial	15	1,318,200	1,144,100	105.7	86.8	93.3	1.2	0.25		
Vacant Lots	1	12,000	12,100	100.8	100.8	100.8	0.0	0.00		
Total Comm. & Vac. Lots	16	1,330,200	1,156,200	105.4	86.9	97.0	1.2	0.23		
Residential	60	2,902,746	2,652,900	104.2	91.4	93.5	1.1	0.28		
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00		
Total Res. & Lakeshore	60	2,902,746	2,652,900	104.2	91.4	93.5	1.1	0.28		
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00		
Total County	83	4,658,244	4,079,600	101.1	87.6	91.7	1.2	0.28		

Burke County	Total Sales	Verified Price	-----Sales Ratio-----						PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median				
Agricultural	14	658,922	481,446	78.3	73.1	78.2	1.1	0.12		
Commercial	30	359,900	361,238	100.6	100.4	100.0	1.0	0.01		
Vacant Lots	2	2,500	2,621	110.5	104.8	110.5	0.0	0.00		
Total Comm. & Vac. Lots	32	362,400	363,859	101.2	100.4	100.0	1.0	0.02		
Residential	39	772,706	714,767	121.5	92.5	101.9	1.3	0.36		
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00		
Total Res. & Lakeshore	39	772,706	714,767	121.5	92.5	101.9	1.3	0.36		
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00		
Total County	85	1,794,028	1,560,072	107.2	87.0	100.0	1.2	0.21		

Burleigh County	Total Sales	Verified Price	-----Sales Ratio-----						PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median				
Agricultural	26	1,629,891	961,222	61.8	59.0	61.5	1.1	0.30		
Commercial	18	2,340,300	2,205,060	97.8	94.2	99.6	1.0	0.06		
Vacant Lots	17	265,056	274,488	109.1	103.6	97.1	1.1	0.17		
Total Comm. & Vac. Lots	35	2,605,356	2,479,548	103.3	95.2	98.6	1.1	0.11		
Residential	73	8,397,894	8,182,342	97.7	97.4	95.7	1.0	0.07		
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00		
Total Res. & Lakeshore	73	8,397,894	8,182,342	97.7	97.4	95.7	1.0	0.07		
Mobile Homes	71	2,002,965	1,964,812	99.1	98.1	99.3	1.0	0.08		
Total County	205	14,636,106	13,587,924	94.6	92.8	96.3	1.0	0.12		

Table 1 Continued
2000 Real Estate Assessment / Sales Ratio Study

City of Bismarck	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	54	10,289,006	9,773,000	96.0	95.0	95.6	1.0	0.06
Vacant Lots	1	24,513	10,100	41.2	41.2	41.2	0.0	0.00
Total Comm. & Vac. Lots	55	10,313,519	9,783,100	95.0	94.9	95.5	1.0	0.07
Residential	634	63,287,430	59,881,900	94.8	94.6	94.8	1.0	0.05
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	634	63,287,430	59,881,900	94.8	94.6	94.8	1.0	0.05
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	689	73,600,949	69,665,000	94.8	94.7	95.0	1.0	0.05

Cass County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	28	4,597,856	2,628,700	61.8	57.2	54.8	1.1	0.24
Commercial	35	3,278,525	3,049,100	109.5	93.0	97.3	1.2	0.38
Vacant Lots	81	1,587,339	929,300	67.5	58.5	63.3	1.2	0.38
Total Comm. & Vac. Lots	116	4,865,864	3,978,400	80.2	81.8	70.4	1.0	0.43
Residential	193	17,335,081	15,255,300	95.4	88.0	89.5	1.1	0.22
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	193	17,335,081	15,255,300	95.4	88.0	89.5	1.1	0.22
Mobile Homes	114	2,415,706	2,037,858	89.8	84.4	83.7	1.1	0.28
Total County	451	29,214,507	23,900,258	88.0	81.8	82.8	1.1	0.30

City of Fargo	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	42	8,271,800	7,819,800	93.8	94.5	94.7	1.0	0.17
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	42	8,271,800	7,819,800					
Residential	1,011	108,204,050	101,442,900	94.2	93.8	93.4	1.0	0.08
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	1,011	108,204,050	101,442,900	94.2	93.8	93.4	1.0	0.08
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	1,053	116,475,850	109,262,700	94.2	93.8	93.4	1.0	0.09

Table 1 Continued
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City of West Fargo	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	37	5,045,900	4,519,800	92.9	89.6	96.6	1.0	0.13
Vacant Lots	63	1,392,276	1,236,000	103.4	88.8	108.8	1.2	0.17
Total Comm. & Vac. Lots	100	6,438,176	5,755,800	92.9	89.6	96.6	1.0	0.13
Residential	195	17,942,275	16,740,700	94.3	93.3	94.2	1.0	0.08
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	195	17,942,275	16,740,700	94.3	93.3	94.2	1.0	0.08
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	295	24,380,451	22,496,500	96.1	92.3	95.1	1.0	0.12

Cavalier County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	32	3,163,391	1,970,220	63.8	62.3	63.9	1.0	0.13
Commercial	30	1,449,900	1,487,840	105.9	102.6	100.5	1.0	0.13
Vacant Lots	1	5,000	5,300	106.0	106.0	106.0	0.0	0.00
Total Comm. & Vac. Lots	31	1,454,900	1,493,140	105.9	102.5	102.5	1.0	0.12
Residential	36	1,713,050	1,602,022	104.4	96.4	96.4	1.1	0.22
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	36	1,713,050	1,602,022	104.4	96.4	96.4	1.1	0.22
Mobile Homes	6	209,370	225,712	121.9	107.8	103.1	0.0	0.00
Total County	105	6,540,711	5,291,094	93.5	80.9	91.8	1.2	0.25

Dickey County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	18	1,053,968	850,254	84.7	80.7	82	1.1	0.13
Commercial	30	1,163,450	1,176,961	112.0	101.2	102.5	1.1	0.29
Vacant Lots	2	3,000	3,948	131.6	131.6	131.6	0.0	0.00
Total Comm. & Vac. Lots	32	1,166,450	1,180,909	113.2	101.2	102.5	1.1	0.30
Residential	67	2,522,832	2,235,840	106.8	88.6	95.5	1.2	0.34
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	67	2,522,832	2,235,840	106.8	88.6	95.5	1.2	0.34
Mobile Homes	7	149,686	135,619	108.1	90.6	94.5	0.0	0.00
Total County	124	4,892,936	4,402,622	105.3	90.0	93.1	1.2	0.31

Table 1 Continued
2000 Real Estate Assessment / Sales Ratio Study

Divide County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	15	1,174,515	702,200	62.6	59.8	65.9	1.1	0.14
Commercial	14	394,500	401,300	121.5	101.7	109.7	1.2	0.37
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	14	394,500	401,300	121.5	107.7	109.7	1.2	0.37
Residential	31	704,700	661,900	141.0	93.9	92.1	1.5	0.68
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	31	704,700	661,900	141.0	93.9	92.1	1.5	0.68
Mobile Homes	1	25,000	20,800	83.2	83.2	83.2	0.0	0.00
Total County	61	2,298,715	1,786,200	116.3	77.7	85.4	1.5	0.58

Dunn County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	11	1,115,098	569,122	51.8	51.0	52.2	1.0	0.27
Commercial	14	549,050	568,159	101.6	103.5	100.7	1.0	0.03
Vacant Lots	1	6,294	5,206	82.7	82.7	82.7	0.0	0.00
Total Comm. & Vac. Lots	15	555,344	573,365	100.3	103.2	100.3	1.0	0.04
Residential	39	994,982	957,054	100.9	96.2	98.0	1.1	0.18
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	39	994,982	957,054	100.9	96.2	98.0	1.1	0.18
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	65	2,665,424	2,099,541	96.0	78.8	97.1	1.2	0.20

Eddy County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	6	675,388	664,600	96.3	98.4	100.1	0.0	0.00
Commercial	22	1,888,500	1,884,000	99.4	99.8	100.0	1.0	0.01
Vacant Lots	3	21,100	7,420	62.4	35.2	82.1	0.0	0.00
Total Comm. & Vac. Lots	25	1,909,600	1,891,420	94.9	99.0	100.0	1.0	0.05
Residential	48	1,439,125	1,301,600	92.5	90.4	93.7	1.0	0.13
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	48	1,439,125	1,301,600	92.5	90.4	93.7	1.0	0.13
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	79	4,024,113	3,857,620	93.5	95.9	97.0	1.0	0.11

Table 1 Continued
2000 Real Estate Assessment / Sales Ratio Study

Emmons County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	26	2,524,982	1,688,056	69.8	66.9	68.7	1.0	0.22
Commercial	26	1,921,000	1,887,216	108.9	98.2	100.0	1.1	0.18
Vacant Lots	5	5,575	8,100	168.7	145.3	133.3	0.0	0.00
Total Comm. & Vac. Lots	31	1,926,575	1,895,316	118.5	98.4	100.2	1.2	0.27
Residential	56	1,901,829	1,793,358	111.2	94.3	96.6	1.2	0.28
Lakeshore	1	7,500	7,500	100.0	100.0	100.0	0.0	0.00
Total Res. & Lakeshore	57	1,909,329	1,800,858	111.0	94.3	96.6	1.2	0.28
Mobile Homes	5	73,062	79,854	244.5	109.3	176.7	0.0	0.00
Total County	119	6,433,948	5,464,084	109.6	84.9	96.0	1.3	0.35

Foster County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	7	699,000	579,580	89.3	82.9	94.1	0.0	0.00
Commercial	27	4,670,000	4,670,000	100.0	100.0	100.0	1.0	0.00
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	27	4,670,000	4,670,000	100.0	100.0	100.0	1.0	0.00
Residential	35	2,043,210	1,790,400	99.3	87.6	93.3	1.1	0.22
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	35	2,043,210	1,790,400	99.3	87.6	93.3	1.1	0.22
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	69	7,412,210	7,039,980	98.6	95.0	100.0	1.0	0.13

Golden Valley County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	14	1,239,830	1,012,500	89.6	81.7	87.8	1.1	0.15
Commercial	10	438,534	440,920	101.0	100.5	101.0	1.0	0.03
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	10	438,534	440,920	101.0	100.5	101.0	1.0	0.03
Residential	39	1,103,556	1,103,650	104.3	100.0	99.4	1.0	0.09
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	39	1,103,556	1,103,650	104.3	100.0	99.4	1.0	0.09
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	63	2,781,920	2,557,070	100.5	91.9	99.4	1.1	0.10

Table 1 Continued
2000 Real Estate Assessment / Sales Ratio Study

Grand Forks County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	22	2,134,559	1,622,700	95.9	76.0	86.8	1.3	0.36
Commercial	30	1,736,750	1,537,099	148.3	88.5	104.3	1.7	0.69
Vacant Lots	20	276,451	70,036	492.7	25.3	85.0	19.5	5.57
Total Comm. & Vac. Lots	50	2,013,201	1,607,135	286.0	79.8	100.7	3.6	2.31
Residential	110	7,355,499	6,784,794	112.8	92.2	95.4	1.2	0.36
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	110	7,355,499	6,784,794	112.8	92.2	95.4	1.2	0.36
Mobile Homes	121	2,862,191	2,585,281	97.8	90.3	90.0	1.1	0.31
Total County	303	14,365,450	12,599,910	134.2	87.7	92.9	1.5	0.70

City of Grand Forks	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	33	13,425,187	11,661,300	91.5	86.9	92.0	1.1	0.17
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	33	13,425,187	11,661,300	91.5	86.9	92.0	1.1	0.17
Residential	540	54,658,930	52,528,400	97.1	96.1	98.2	1.0	0.07
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	540	54,658,930	52,528,400	97.1	96.1	98.2	1.0	0.07
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	573	68,084,117	64,189,700	96.7	94.3	98.1	1.0	0.07

Grant County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	25	1,383,157	970,950	70.4	702.0	67.1	1.0	0.14
Commercial	10	214,392	216,705	100.2	101.1	101.0	1.0	0.05
Vacant Lots	2	3,000	4,280	131.5	142.7	131.5	0.0	0.00
Total Comm. & Vac. Lots	12	217,392	220,985	105.4	101.7	101.0	1.0	0.10
Residential	34	790,352	770,687	97.6	97.5	97.4	1.0	0.07
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	34	790,352	770,687	97.6	97.5	97.4	1.0	0.07
Mobile Homes	3	8,750	9,669	112.0	110.5	109.5	0.0	0.00
Total County	74	2,399,651	1,972,291	90.2	82.2	94.4	1.1	0.15

Table 1 Continued
2000 Real Estate Assessment / Sales Ratio Study

Griggs County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	6	535,402	415,184	81.2	77.5	79.5	0.0	0.00
Commercial	19	1,416,943	1,413,600	101.0	99.8	100.7	1.0	0.07
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	19	1,416,943	1,413,600	101.0	99.8	100.7	1.0	0.07
Residential	33	1,422,250	1,347,684	99.2	94.8	99.3	1.1	0.09
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	33	1,422,250	1,347,684	99.2	94.8	99.3	1.1	0.09
Mobile Homes	1	4,500	4,500	100.0	100.0	100.0	0.0	0.00
Total County	59	3,379,095	3,180,968	98.0	94.1	99.4	1.0	0.09

Hettinger County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	24	2,189,097	1,269,930	58.5	58.0	60.4	1.0	0.15
Commercial	14	322,600	324,680	100.6	100.6	100.1	1.0	0.02
Vacant Lots	1	500	1,620	324.0	324.0	324.0	0.0	0.00
Total Comm. & Vac. Lots	15	323,100	326,300	115.5	101.0	100.1	1.1	0.16
Residential	45	673,046	655,275	110.2	97.4	101.8	1.1	0.24
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	45	673,046	655,275	110.2	97.4	101.8	1.1	0.24
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	84	3,185,243	2,251,505	96.4	70.7	95.4	1.4	0.28

Kidder County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	10	447,881	392,182	92.9	87.6	86.1	1.1	0.17
Commercial	12	295,300	256,918	103.5	87.0	96.6	1.2	0.24
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	12	295,300	256,918	103.5	87.0	96.6	1.2	0.24
Residential	35	1,139,100	1,173,279	121.4	103.0	106.2	1.2	0.32
Lakeshore	7	183,000	116,149	67.9	63.5	66.8	0.0	0.00
Total Res. & Lakeshore	42	1,322,100	1,289,428	112.5	97.5	103.3	1.2	0.34
Mobile Homes	1	13,000	3,060	23.5	23.5	23.5	0.0	0.00
Total County	65	2,078,281	1,941,588	106.4	93.4	99.3	1.1	0.31

Table 1 Continued
2000 Real Estate Assessment / Sales Ratio Study

LaMoure County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	21	1,900,550	1,374,800	76.7	72.3	78.3	1.1	0.16
Commercial	33	1,305,200	1,346,080	102.8	103.1	102.7	1.0	0.11
Vacant Lots	1	1,200	1,200	100.0	100.0	100.0	0.0	0.00
Total Comm. & Vac. Lots	34	1,306,400	1,347,280	102.8	103.1	102.3	1.0	0.11
Residential	37	1,275,405	1,201,100	103.0	94.2	101.4	1.1	0.21
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	37	1,275,405	1,201,100	103.0	94.2	101.4	1.1	0.21
Mobile Homes	1	38,300	30,400	79.4	79.4	79.4	0.0	0.00
Total County	93	4,520,655	3,953,580	96.7	87.5	92.7	1.1	0.19

Logan County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	37	2,813,848	2,047,000	78.3	72.7	80.5	1.1	0.22
Commercial	15	356,275	358,450	104.4	100.6	95.4	1.0	0.20
Vacant Lots	5	13,600	11,600	108.1	85.3	110.0	0.0	0.00
Total Comm. & Vac. Lots	20	369,875	370,050	105.3	100.0	96.8	1.1	0.26
Residential	48	707,980	660,900	99.7	93.4	100.0	1.1	0.10
Lakeshore	1	5,000	5,700	114.0	114.0	114.0	0.0	0.00
Total Res. & Lakeshore	49	712,980	666,600	100.0	93.5	100.0	1.1	0.10
Mobile Homes	1	13,000	10,000	76.9	76.9	76.9	0.0	0.00
Total County	107	3,909,703	3,093,650	93.3	79.1	95.0	1.2	0.19

McHenry County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	25	1,425,167	1,306,178	93.4	91.7	88.5	1.0	0.20
Commercial	30	858,803	850,520	107.1	99.0	100.3	1.1	0.12
Vacant Lots	3	3,216	3,674	135.4	114.2	138.9	0.0	0.00
Total Comm. & Vac. Lots	33	862,019	854,194	109.7	99.1	100.6	1.1	0.16
Residential	44	1,183,925	1,105,082	131.2	93.3	97.1	1.4	0.52
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	44	1,183,925	1,105,082	131.2	93.3	97.1	1.4	0.52
Mobile Homes	11	280,487	205,785	63.7	73.4	66.5	0.9	0.39
Total County	113	3,751,598	3,471,239	110.0	92.5	99.5	1.2	0.33

Table 1 Continued
2000 Real Estate Assessment / Sales Ratio Study

McIntosh County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	46	2,371,041	1,635,304	78.2	69.0	77.0	1.1	0.23
Commercial	20	1,022,228	900,024	100.0	88.0	99.8	1.1	0.15
Vacant Lots	5	7,950	4,500	123.0	56.6	97.1	0.0	0.00
Total Comm. & Vac. Lots	25	1,030,178	904,524	104.6	87.8	99.6	1.2	0.28
Residential	33	1,031,290	1,024,249	111.1	99.3	101.1	1.1	0.29
Lakeshore	4	37,880	11,829	68.0	31.2	30.9	0.0	0.00
Total Res. & Lakeshore	37	1,069,170	1,036,078	106.5	96.9	100.9	1.1	0.35
Mobile Homes	1	859	1,200	139.7	139.7	139.7	0.0	0.00
Total County	109	4,471,248	3,577,106	94.4	80.0	88.5	1.2	0.32

McKenzie County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	10	1,635,150	888,550	55.1	54.3	54.1	1.0	0.14
Commercial	21	792,211	780,014	100.5	98.5	100.0	1.0	0.14
Vacant Lots	4	15,800	19,810	124.0	125.4	122.1	0.0	0.00
Total Comm. & Vac. Lots	25	808,011	799,824	104.2	99.0	100.0	1.1	0.16
Residential	40	1,269,474	1,247,900	103.5	98.3	100.1	1.1	0.11
Lakeshore	1	5,000	5,100	102.0	102.0	102.0	0.0	0.00
Total Res. & Lakeshore	41	1,274,474	1,253,000	103.5	98.3	100.1	1.1	0.11
Mobile Homes	5	71,800	61,300	128.3	85.4	90.9	0.0	0.00
Total County	81	3,789,435	3,002,674	99.3	79.2	98.8	1.3	0.20

McLean County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	45	4,065,447	2,449,200	61.5	60.2	59.9	1.0	0.15
Commercial	50	1,739,360	1,608,300	146.7	92.5	100.0	1.6	0.71
Vacant Lots	31	166,350	133,350	103.9	80.2	80.0	1.3	0.56
Total Comm. & Vac. Lots	81	1,905,710	1,741,650	130.3	91.4	91.1	1.4	0.68
Residential	100	3,760,998	3,488,275	111.0	92.7	99.8	1.2	0.32
Lakeshore	19	686,000	450,050	73.0	65.6	70.1	1.1	0.38
Total Res. & Lakeshore	119	4,446,998	3,938,325	104.9	88.6	95.1	1.2	0.35
Mobile Homes	7	57,513	43,868	79.7	76.3	80.9	0.0	0.00
Total County	252	10,475,668	8,173,043	104.6	78.0	85.8	1.3	0.48

Table 1 Continued
2000 Real Estate Assessment / Sales Ratio Study

Mercer County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	10	580,779	453,852	83.2	78.1	67.1	1.1	0.48
Commercial	33	1,813,350	1,793,100	99.3	98.9	100.0	1.0	0.03
Vacant Lots	19	92,706	88,310	141.7	95.3	106.7	1.5	0.64
Total Comm. & Vac. Lots	52	1,906,056	1,881,410	114.8	98.7	100.0	1.2	0.27
Residential	78	4,515,080	4,421,642	104.4	97.9	97.2	1.1	0.17
Lakeshore	2	31,500	81,400	320.7	258.4	320.7	0.0	0.00
Total Res. & Lakeshore	80	4,546,580	4,503,042	109.8	99.0	97.2	1.1	0.22
Mobile Homes	11	92,900	57,529	144.1	61.9	111.3	2.3	0.81
Total County	153	7,126,315	6,895,833	112.2	96.8	98.4	1.2	0.31

Morton County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	39	2,624,492	1,653,450	69.0	63.0	63.4	1.1	0.31
Commercial	30	1,037,755	1,027,650	107.1	99.0	100.0	1.1	0.24
Vacant Lots	40	738,291	484,700	72.9	65.7	77.1	1.1	0.19
Total Comm. & Vac. Lots	70	1,776,046	1,512,350	87.6	85.2	80.0	1.0	0.28
Residential	74	3,271,280	2,881,200	117.9	88.1	95.0	1.3	0.44
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	74	3,271,280	2,881,200	117.9	88.1	95.0	1.3	0.44
Mobile Homes	71	994,787	789,211	112.3	79.3	79.6	1.4	0.69
Total County	254	8,666,605	6,836,211	100.5	78.9	82.3	1.3	0.46

City of Mandan	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	31	6,598,700	6,308,200	94.5	95.6	94.8	1.0	0.11
Vacant Lots	34	899,100	516,500	81.0	57.4	56.6	1.4	0.70
Total Comm. & Vac. Lots	65	7,497,800	6,824,700	87.4	91.0	80.0	1.0	0.41
Residential	165	15,921,600	14,962,200	94.8	94.0	94.6	1.0	0.07
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	165	15,921,600	14,962,200	94.8	94.0	94.6	1.0	0.07
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	230	23,419,400	21,786,900	92.7	93.0	93.2	1.0	0.16

Table 1 Continued
2000 Real Estate Assessment / Sales Ratio Study

Mountrail County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	7	530,800	321,300	59.2	60.5	58.7	0.0	0.00
Commercial	30	1,225,600	1,219,400	101.1	99.5	100.0	1.0	0.03
Vacant Lots	3	9,250	6,500	144.0	70.3	56.0	0.0	0.00
Total Comm. & Vac. Lots	33	1,234,850	1,225,900	105.0	99.3	100.0	1.1	0.12
Residential	53	1,968,210	1,870,600	104.9	95.0	97.6	1.1	0.22
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	53	1,968,210	1,870,600	104.9	95.0	97.6	1.1	0.22
Mobile Homes	18	231,831	163,433	121.7	70.5	73.8	1.7	1.03
Total County	111	3,965,691	3,581,233	104.7	90.3	100.0	1.2	0.30

Nelson County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	30	2,270,752	2,363,006	110.9	104.1	96.5	1.1	0.30
Commercial	22	1,062,241	871,195	193.6	82.0	96.1	2.4	1.27
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	22	1,062,241	871,195	193.6	82.0	96.1	2.4	1.27
Residential	42	982,010	889,080	159.4	90.5	102.0	1.8	0.89
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	42	982,010	889,080	159.4	90.5	102.0	1.8	0.89
Mobile Homes	6	147,388	112,893	163.9	76.6	103.4	0.0	0.00
Total County	100	4,462,391	4,236,174	152.7	94.9	100.4	1.6	0.79

Oliver County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	12	1,838,323	902,212	51.6	49.1	48.6	1.1	0.20
Commercial	4	42,579	44,315	103.4	104.1	104.2	0.0	0.00
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	4	42,579	44,315	103.4	104.1	104.2	0.0	0.00
Residential	30	1,141,475	1,118,910	102.6	98.0	100.1	1.1	0.12
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	30	1,141,475	1,118,910	102.6	98.0	100.1	1.1	0.12
Mobile Homes	2	94,250	87,180	112.4	92.5	112.4	0.0	0.00
Total County	48	3,116,627	2,152,617	90.3	69.1	98.1	1.3	0.22

Table 1 Continued
2000 Real Estate Assessment / Sales Ratio Study

Pembina County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	25	3,353,330	1,971,637	67.4	58.8	64.8	1.2	0.28
Commercial	44	1,982,525	2,012,179	107.0	101.5	99.8	1.1	0.33
Vacant Lots	12	85,500	72,653	183.2	85.0	90.0	2.2	1.40
Total Comm. & Vac. Lots	56	2,068,025	2,084,832	123.4	100.8	99.8	1.2	0.53
Residential	63	2,785,601	2,512,974	96.3	90.2	92.3	1.1	0.26
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	63	2,785,601	2,512,974	96.3	90.2	92.3	1.1	0.26
Mobile Homes	6	55,950	50,079	117.0	89.5	103.5	0.0	0.00
Total County	150	8,262,906	6,619,522	102.4	80.1	92.3	1.3	0.40

Pierce County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	15	822,924	696,717	88.0	84.7	82.6	1.0	0.17
Commercial	29	1,664,935	1,681,688	104.5	101.0	101.0	1.0	0.08
Vacant Lots	4	11,700	11,186	220.2	95.6	133.0	0.0	0.00
Total Comm. & Vac. Lots	33	1,676,635	1,692,874	118.5	101.0	101.0	1.2	0.27
Residential	66	2,872,060	2,808,391	102.7	97.8	97.3	1.1	0.13
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	66	2,872,060	2,808,391	102.7	97.8	97.3	1.1	0.13
Mobile Homes	2	70,800	57,699	80.2	81.5	80.2	0.0	0.00
Total County	116	5,442,419	5,255,681	104.9	96.6	97.5	1.1	0.19

Ramsey County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	17	1,549,600	1,276,011	82.7	82.3	75.1	1.0	0.17
Commercial	12	259,650	246,740	100.6	95.0	100.0	1.1	0.11
Vacant Lots	11	99,750	79,048	87.9	79.2	82.2	1.1	0.23
Total Comm. & Vac. Lots	23	359,400	325,788	94.5	90.6	100.0	1.0	0.17
Residential	31	1,845,937	1,715,492	101.5	92.9	93.5	1.1	0.18
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	31	1,845,937	1,715,492	101.5	92.9	93.5	1.1	0.18
Mobile Homes	32	652,843	620,508	93.5	95.0	95.8	1.0	0.24
Total County	103	4,407,780	3,937,799	94.4	89.3	92.8	1.1	0.22

Table 1 Continued
2000 Real Estate Assessment / Sales Ratio Study

City of Devils Lake	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	31	3,933,989	3,688,750	98.6	93.8	92.2	1.1	0.23
Vacant Lots	4	25,800	29,500	134.6	114.3	86.4	0.0	0.00
Total Comm. & Vac. Lots	35	3,959,789	3,718,250	102.7	93.9	92.2	1.1	0.36
Residential	60	3,372,371	3,215,000	99.6	95.3	95.4	1.0	0.15
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	60	3,372,371	3,215,000	99.6	95.3	95.4	1.0	0.15
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	95	7,332,160	6,933,250	100.7	94.6	95.0	1.1	0.22

Ransom County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	16	1,091,842	867,100	84.6	74.4	82.8	1.1	0.17
Commercial	30	2,245,500	2,218,580	103.5	98.8	99.8	1.1	0.13
Vacant Lots	2	3,000	3,900	117.5	130.0	117.5	0.0	0.00
Total Comm. & Vac. Lots	32	2,248,500	2,222,480	104.3	98.8	99.8	1.1	0.14
Residential	80	4,331,255	3,797,600	101.3	87.7	94.4	1.2	0.26
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	80	4,331,255	3,797,600	101.3	87.7	94.4	1.2	0.26
Mobile Homes	7	89,850	77,970	95.1	86.8	64.3	0.0	0.00
Total County	135	7,761,447	6,965,150	99.7	9.7	95.4	1.1	0.24

Renville County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	7	768,000	450,400	61.4	58.6	63.5	0.0	0.00
Commercial	20	532,900	551,281	110.2	103.4	103.9	1.1	0.25
Vacant Lots	2	5,000	9,600	337.5	192.0	337.5	0.0	0.00
Total Comm. & Vac. Lots	22	537,900	560,881	130.9	104.3	103.9	1.3	0.44
Residential	32	915,800	753,845	111.7	82.3	100.0	1.4	0.39
Lakeshore	1	1,750	600	34.3	34.3	34.3	0.0	0.00
Total Res. & Lakeshore	33	917,550	754,445	109.3	82.2	98.1	1.3	0.41
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	62	2,223,450	1,765,726	111.6	79.4	94.7	1.4	0.44

Table 1 Continued
2000 Real Estate Assessment / Sales Ratio Study

Richland County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	28	4,117,309	2,127,600	53.4	51.7	50.6	1.0	0.21
Commercial	34	3,008,077	3,131,850	107.1	104.1	100.0	1.0	0.26
Vacant Lots	8	315,500	308,450	92.1	97.8	86.2	0.9	0.41
Total Comm. & Vac. Lots	42	3,323,577	3,440,300	104.3	103.5	100.0	1.0	0.28
Residential	75	2,851,025	2,620,700	108.1	91.9	95.6	1.2	0.33
Lakeshore	2	158,000	146,200	84.5	92.5	84.5	0.0	0.00
Total Res. & Lakeshore	77	3,009,025	2,766,900	107.5	92.0	95.6	1.2	0.33
Mobile Homes	28	432,988	464,829	119.7	107.4	107.9	1.1	0.31
Total County	175	10,882,899	8,799,629	100.0	80.9	94.6	1.2	0.35

City of Wahpeton	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	30	10,127,355	9,087,900	90.6	89.7	96.5	1.0	0.17
Vacant Lots	6	326,700	110,600	70.5	33.9	78.0	0.0	0.00
Total Comm. & Vac. Lots	36	10,454,055	9,198,500	87.2	88.0	95.1	1.0	0.20
Residential	84	6,169,950	5,835,100	96.6	94.6	95.1	1.0	0.12
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	84	6,169,950	5,835,100	96.6	94.6	95.1	1.0	0.12
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	120	16,624,005	15,033,600	93.8	90.4	95.1	1.0	0.14

Rolette County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	13	877,253	718,738	85.6	81.9	80.3	1.0	0.15
Commercial	29	1,671,174	1,579,497	109.1	94.5	93.8	1.2	0.29
Vacant Lots	4	4,450	4,236	103.5	95.2	104.6	0.0	0.00
Total Comm. & Vac. Lots	33	1,675,624	1,583,733	108.4	94.5	93.8	1.2	0.31
Residential	30	1,203,610	1,069,432	94.9	88.9	95.9	1.1	0.18
Lakeshore	5	77,000	33,928	45.8	44.1	43.7	0.0	0.00
Total Res. & Lakeshore	35	1,280,610	1,103,360	87.9	86.2	89.2	1.0	0.24
Mobile Homes	2	55,393	52,929	97.4	95.6	97.4	0.0	0.00
Total County	83	3,888,880	3,458,760	95.9	88.9	90.0	1.1	0.26

Table 1 Continued
2000 Real Estate Assessment / Sales Ratio Study

Sargent County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	23	2,166,967	1,502,931	70.3	69.4	71.4	1.0	0.15
Commercial	16	1,412,094	1,278,138	99.2	90.5	97.1	1.1	0.12
Vacant Lots	5	13,200	4,754	49.9	36.0	35.1	0.0	0.00
Total Comm. & Vac. Lots	21	1,425,294	1,282,892	87.5	90.0	95.2	1.0	0.22
Residential	40	1,342,722	1,163,241	95.2	86.6	92.1	1.1	0.23
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	40	1,342,722	1,163,241	95.2	86.6	92.1	1.1	0.23
Mobile Homes	4	42,234	46,055	144.6	109.0	107.0	0.0	0.00
Total County	88	4,977,217	3,995,119	89.1	80.3	84.4	1.1	0.27

Sheridan County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	5	257,100	220,282	97.0	85.7	86.6	0.0	0.00
Commercial	5	68,670	69,408	121.8	101.1	100.4	0.0	0.00
Vacant Lots	1	2,000	1,592	79.6	79.6	79.6	0.0	0.00
Total Comm. & Vac. Lots	6	70,670	71,000	114.8	100.5	100.2	0.0	0.00
Residential	33	374,040	318,988	117.4	85.3	101.2	1.4	0.34
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	33	374,040	318,988	117.4	85.3	101.2	1.4	0.34
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	44	701,810	610,270	114.7	87.0	100.2	1.3	0.33

Sioux County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	8	404,645	353,984	85.4	87.5	96.1	1.0	0.25
Commercial	6	232,149	221,500	95.2	95.4	99.6	0.0	0.00
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	6	232,149	221,500	95.2	95.4	99.6	0.0	0.00
Residential	30	515,403	523,833	99.9	101.6	100.0	1.0	0.04
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	30	515,403	523,833	99.9	101.6	100.0	1.0	0.04
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	44	1,152,197	1,099,317	96.6	95.4	99.7	1.0	0.08

Table 1 Continued
2000 Real Estate Assessment / Sales Ratio Study

Slope County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	5	450,010	418,700	98.5	93.0	91.4	0.0	0.00
Commercial	4	216,966	203,161	92.3	93.6	100.0	0.0	0.00
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	4	216,966	203,161	92.3	93.6	100.0	0.0	0.00
Residential	14	103,150	93,473	102.8	90.6	96.0	1.1	0.24
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	14	103,150	93,473	102.8	90.6	96.0	1.1	0.24
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	23	770,126	715,334	100.0	92.9	98.5	1.1	0.21

Stark County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	20	1,554,392	930,200	60.5	59.8	60.6	1.0	0.18
Commercial	30	1,840,200	1,781,679	98.5	96.8	100.0	1.0	0.07
Vacant Lots	6	21,300	22,653	114.7	106.4	103.8	0.0	0.00
Total Comm. & Vac. Lots	36	1,861,500	1,804,332	101.2	96.9	100.0	1.0	0.10
Residential	40	1,726,700	1,603,481	96.1	92.9	93.0	1.0	0.13
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	40	1,726,700	1,603,481	96.1	92.9	93.0	1.0	0.13
Mobile Homes	10	235,931	168,862	95.9	71.6	78.5	1.3	0.47
Total County	106	5,378,523	4,506,875	91.1	83.8	91.4	1.1	0.21

City of Dickinson	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	30	2,783,339	2,764,700	102.2	99.3	99.3	1.0	0.13
Vacant Lots	8	83,000	68,700	89.3	82.8	83.8	1.1	0.15
Total Comm. & Vac. Lots	38	2,866,339	2,833,400	99.5	98.9	96.7	1.0	0.14
Residential	181	11,401,606	11,100,000	98.2	97.4	96.5	1.0	0.10
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	181	11,401,606	11,100,000	98.2	97.4	96.5	1.0	0.10
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	219	14,267,945	13,933,400	98.4	97.7	96.5	1.0	0.10

Table 1 Continued
2000 Real Estate Assessment / Sales Ratio Study

Steele County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	13	1,345,639	1,201,898	89.0	89.3	95.9	1.0	0.19
Commercial	13	208,073	206,665	98.4	99.3	97.5	1.0	0.14
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	13	208,073	206,665	98.4	99.3	97.5	1.0	0.14
Residential	38	692,351	618,018	135.4	89.3	102.7	1.5	0.57
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	38	692,351	618,018	135.4	89.3	102.7	1.5	0.57
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	64	2,246,063	2,026,581	118.4	90.2	97.7	1.3	0.43

Stutsman County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	33	2,289,117	1,689,900	77.7	73.8	75.5	1.1	0.13
Commercial	30	1,311,650	1,269,500	97.5	96.8	100.0	1.0	0.11
Vacant Lots	7	65,000	50,400	100.7	77.5	87.7	0.0	
Total Comm. & Vac. Lots	37	1,376,650	1,319,900	98.1	95.9	100.0	1.0	0.18
Residential	45	2,237,750	1,933,200	105.5	86.4	87.0	1.2	0.33
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	45	2,237,750	1,933,200	105.5	86.4	87.0	1.2	0.33
Mobile Homes	29	1,059,468	963,670	89.3	91.0	91.0	1.0	0.16
Total County	144	6,962,985	5,906,670	94.0	84.8	87.8	1.1	0.24

City of Jamestown	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	31	3,996,126	3,535,500	88.5	88.5	91.9	1.0	0.13
Vacant Lots	10	205,366	80,700	45.0	39.3	38.8	1.2	0.44
Total Comm. & Vac. Lots	41	4,201,492	3,616,200	77.9	86.1	88.5	0.9	0.24
Residential	227	14,540,375	13,314,200	94.5	91.6	93.4	1.0	0.16
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	227	14,540,375	13,314,200	94.5	91.6	93.4	1.0	0.16
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	268	18,741,867	16,930,400	92.0	90.3	92.0	1.0	0.18

Table 1 Continued
2000 Real Estate Assessment / Sales Ratio Study

Towner County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	26	3,297,800	2,207,342	82.9	66.9	74.0	1.2	0.29
Commercial	23	1,101,506	1,106,173	110.3	100.4	100.0	1.1	0.31
Vacant Lots	5	8,850	19,000	574.7	214.7	280.0	0.0	0.00
Total Comm. & Vac. Lots	28	1,110,356	1,125,173	193.2	101.3	104.9	1.9	1.05
Residential	59	1,567,665	1,457,730	166.8	93.0	104.5	1.8	0.81
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	59	1,567,665	1,457,730	166.8	93.0	104.5	1.8	0.81
Mobile Homes	3	22,500	18,069	82.8	80.3	76.7	0.0	0.00
Total County	116	5,998,321	4,808,314	152.2	80.2	100.2	1.9	0.76

Traill County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	18	2,289,103	1,358,598	63.8	59.4	56.9	1.1	0.23
Commercial	35	2,298,818	2,116,501	110.0	92.1	96.2	1.2	0.38
Vacant Lots	14	98,761	73,162	91.9	74.1	69.4	1.2	0.61
Total Comm. & Vac. Lots	49	2,397,579	2,189,663	104.8	91.3	90.3	1.2	0.45
Residential	94	4,588,500	4,119,323	106.9	89.8	92.8	1.2	0.33
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	94	4,588,500	4,119,323	106.9	89.8	92.8	1.2	0.33
Mobile Homes	2	10,000	10,671	107.0	106.7	107.0	0.0	0.00
Total County	163	9,285,182	7,678,255	101.5	82.7	89.4	1.2	0.38

Walsh County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	14	964,925	823,328	97.8	85.3	77.3	1.2	0.50
Commercial	31	1,428,695	1,330,386	108.3	93.7	100.0	1.2	0.30
Vacant Lots	1	4,380	1,440	32.9	32.9	32.9	0.0	0.00
Total Comm. & Vac. Lots	32	1,433,075	1,331,826	106.0	92.9	100.0	1.1	0.31
Residential	38	1,502,300	1,464,164	112.9	97.5	94.5	1.2	0.29
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	38	1,502,300	1,464,164	112.9	97.5	94.5	1.2	0.29
Mobile Homes	8	148,804	151,385	154.3	101.7	89.1	1.5	0.83
Total County	92	4,049,104	3,770,703	111.8	93.1	93.6	1.2	0.37

Table 1 Continued
2000 Real Estate Assessment / Sales Ratio Study

City of Grafton	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	30	4,485,400	4,570,500	106.0	101.9	100.0	1.0	0.12
Vacant Lots	1	8,260	5,000	60.5	60.5	60.5	0.0	0.00
Total Comm. & Vac. Lots	31	4,493,660	4,575,500	104.5	101.8	100.0	1.0	0.13
Residential	42	1,976,700	1,820,200	106.1	92.1	99.0	1.2	0.27
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	42	1,976,700	1,820,200	106.1	92.1	99.0	1.2	0.27
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	73	6,470,360	6,395,700	105.4	98.8	100.0	1.1	0.21

Ward County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	26	2,111,000	1,272,900	60.8	60.3	59.8	1.0	0.16
Commercial	36	3,089,557	2,410,300	101.0	78.0	100.0	1.3	0.29
Vacant Lots	38	544,200	392,300	78.6	72.1	83.2	1.1	0.29
Total Comm. & Vac. Lots	74	3,633,757	2,802,600	89.5	77.1	86.4	1.2	0.32
Residential	160	10,086,465	9,297,200	106.7	92.2	93.7	1.2	0.32
Lakeshore	18	424,850	275,200	72.8	64.8	70.0	1.1	0.27
Total Res. & Lakeshore	178	10,511,315	9,572,400	103.3	91.1	92.0	1.1	0.32
Mobile Homes	177	3,819,570	3,756,487	128.2	98.3	98.2	1.3	0.46
Total County	455	20,075,642	17,404,387	108.3	86.7	95.3	1.3	0.38

City of Minot	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	37	8,528,811	7,061,400	101.8	82.8	100.0	1.2	0.13
Vacant Lots	40	1,087,320	824,000	73.6	75.8	63.4	1.0	0.39
Total Comm. & Vac. Lots	77	9,616,131	7,885,400	87.1	82.0	93.8	1.1	0.27
Residential	432	35,244,459	34,401,500	98.4	97.6	97.2	1.0	0.09
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	432	35,244,459	34,401,500	98.4	97.6	97.2	1.0	0.09
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	509	44,860,590	42,286,900	96.7	94.3	96.9	1.0	0.12

Table 1 Continued
2000 Real Estate Assessment / Sales Ratio Study

Wells County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	22	1,672,096	1,349,840	89.2	80.7	79.8	1.1	0.25
Commercial	30	1,585,106	1,621,960	142.6	102.3	100.0	1.4	0.55
Vacant Lots	4	10,750	5,866	81.7	54.6	39.7	0.0	0.00
Total Comm. & Vac. Lots	34	1,595,856	1,627,826	135.5	102.0	100.0	1.3	0.59
Residential	69	1,991,579	1,933,974	146.8	97.1	100.0	1.5	0.61
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	69	1,991,579	1,933,974	146.8	97.1	100.0	1.5	0.61
Mobile Homes	6	116,100	103,110	81.6	88.8	91.9	0.0	0.00
Total County	131	5,375,631	5,014,750	131.2	93.3	100.0	1.4	0.53

Williams County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	33	1,860,313	1,180,640	72.7	63.5	62.7	1.2	0.34
Commercial	30	1,214,970	1,208,232	107.8	99.4	100.0	1.1	0.22
Vacant Lots	13	64,949	45,100	71.7	69.4	50.7	1.0	0.58
Total Comm. & Vac. Lots	43	1,279,919	1,253,332	96.9	97.9	97.4	1.0	0.30
Residential	35	1,949,450	1,744,442	103.6	89.5	96.7	1.2	0.26
Lakeshore	7	166,000	117,000	74.9	70.5	71.4	0.0	0.00
Total Res. & Lakeshore	42	2,115,450	1,861,442	98.9	88.0	92.6	1.1	0.27
Mobile Homes	22	131,828	117,288	137.3	89.0	94.4	1.5	0.76
Total County	140	5,387,510	4,412,702	98.1	81.9	88.0	1.2	0.41

City of Williston	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	30	5,001,865	3,893,500	98.6	77.8	98.8	1.3	0.17
Vacant Lots	4	58,613	30,400	72.6	51.9	74.2	0.0	0.00
Total Comm. & Vac. Lots	34	5,060,478	3,923,900	95.6	77.5	98.1	1.2	0.19
Residential	153	8,408,679	8,067,200	97.5	95.9	96.0	1.0	0.11
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	153	8,408,679	8,067,200	97.5	95.9	96.0	1.0	0.11
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	187	13,469,157	11,991,100	97.1	89.0	96.7	1.1	0.12

Table 1 Continued
2000 Real Estate Assessment / Sales Ratio Study

State	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	1,030	89452720	61289075	74.8	68.5	71.4	1.1	0.26
Commercial	1698	157334195	147330171	106.3	93.6	100.0	1.1	0.21
Vacant Lots	575	8,788,141	6,143,009	110.3	69.9	79.2	1.6	0.75
Total Comm. & Vac. Lots	2,273	166,122,336	153,473,180	107.3	92.4	100.0	1.2	0.32
Residential	6612	470836883	443180555	101.6	94.1	95.8	1.1	0.18
Lakeshore	115	4057580	2087597	68.3	51.4	55.1	1.3	0.58
Total Res. & Lakeshore	6,727	474,894,463	445,268,152	101.0	93.8	95.6	1.1	0.18
Mobile Homes	826	17036678	15589632	110.5	91.5	94.4	1.2	0.41
Total State	10,856	747,506,197	675,620,039	100.6	90.4	95.0	1.1	0.24

TABLE 2
FREQUENCY DISTRIBUTION TABLE SHOWING THE NUMBER OF SAMPLES WITHIN A GIVEN PERCENTAGE GROUPING

County - City		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
Adams-	Township	1	2	6	1	1	3	1	2	2	1	1	1	2	3	0	2	0	0	0	0	0	29
	Urban	0	0	3	0	0	0	1	1	5	0	4	6	26	4	2	2	2	0	0	0	1	57
Barnes-	Township	3	1	1	1	2	2	5	4	2	3	3	1	3	1	0	1	0	0	1	0	2	36
	Urban	0	0	2	2	2	1	5	2	8	1	4	5	12	2	2	4	1	1	0	0	10	64
Valley City-	Urban	0	0	0	0	0	0	0	0	8	15	33	37	7	1	5	2	0	2	1	1	1	112
Benson-	Township	0	0	1	0	1	3	6	2	4	3	2	1	2	2	0	0	1	0	0	0	1	29
	Urban	0	1	1	1	3	1	4	1	3	2	2	2	33	7	1	3	1	0	1	0	11	78
Billings-	Township	1	0	0	0	0	0	1	0	0	1	1	0	0	0	0	0	0	0	0	0	0	4
	Urban	0	0	0	0	0	0	1	0	0	0	1	1	15	0	0	0	0	0	0	0	0	18
Bottineau-	Township	32	6	5	3	5	3	2	3	4	3	0	0	2	1	0	4	0	0	1	0	1	75
	Urban	1	1	4	3	3	0	7	3	3	4	3	10	10	6	4	2	0	3	3	2	22	94
Bowman-	Township	1	0	1	1	0	0	2	1	0	2	0	0	0	1	0	0	0	0	0	0	0	9
	Urban	0	1	0	0	5	2	2	7	8	7	6	5	7	3	2	1	3	1	1	4	9	74
Burke-	Township	0	1	0	0	2	0	0	6	1	2	0	1	0	1	1	0	0	0	0	0	0	15
	Urban	1	0	0	0	0	0	3	0	1	2	0	5	7	37	3	2	1	3	0	0	1	70
Burleigh-	Township	6	0	3	3	2	2	3	4	2	10	19	15	15	4	2	2	0	4	1	0	3	100
	Urban	0	0	0	0	0	0	1	2	5	11	21	20	27	12	3	0	0	0	2	1	0	105
Bismarck-	Urban	1	0	0	0	0	0	1	10	37	90	209	199	103	29	7	2	1	0	0	0	0	689
Cass-	Township	15	10	10	14	8	10	16	6	14	11	8	10	11	5	2	1	4	2	0	1	3	161
	Urban	11	8	10	10	8	15	25	26	18	31	43	18	15	14	6	3	1	3	3	2	20	290
Fargo-	Urban	0	1	1	0	3	1	24	50	102	180	227	189	137	66	38	11	9	5	2	4	3	1053

TABLE 2 Continued
FREQUENCY DISTRIBUTION TABLE SHOWING THE NUMBER OF SAMPLES WITHIN A GIVEN PERCENTAGE GROUPING

County - City		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
West Fargo-	Urban	1	1	1	1	5	5	7	9	21	42	53	58	32	21	14	4	9	4	1	1	5	295
Cavalier-	Township	0	4	3	5	6	7	3	3	0	3	0	0	1	0	0	0	0	1	0	0	36	
	Urban	0	0	1	0	0	2	1	1	5	6	6	13	6	8	4	2	2	3	0	1	8	69
Dickey-	Township	3	0	1	0	1	2	3	4	2	4	3	1	1	0	0	1	0	0	0	0	26	
	Urban	0	0	1	2	0	2	6	8	11	6	7	13	7	0	4	1	6	2	3	0	19	98
Divide-	Township	2	0	0	1	4	4	2	1	1	1	0	0	0	0	0	0	0	0	0	0	16	
	Urban	0	0	2	0	1	0	7	3	2	3	2	3	0	4	1	2	1	0	2	1	45	
Dunn-	Township	5	0	2	1	0	1	0	1	0	1	0	0	0	0	1	0	0	0	0	0	12	
	Urban	0	0	0	0	1	0	1	1	3	3	6	14	13	3	1	3	0	1	2	0	1	53
Eddy-	Township	0	0	0	0	0	0	0	2	0	1	0	1	2	0	0	1	0	0	0	0	7	
	Urban	1	0	1	0	1	1	3	3	6	6	9	7	28	0	3	0	1	0	0	1	1	72
Emmons-	Township	3	2	2	2	5	0	2	5	1	3	2	1	7	0	0	0	0	0	2	0	39	
	Urban	0	1	0	0	1	1	0	5	4	6	11	9	13	1	3	5	1	1	2	0	80	
Foster-	Township	0	0	0	0	1	1	0	0	1	0	2	1	0	0	0	0	1	0	0	0	7	
	Urban	0	0	1	0	2	1	1	2	4	3	5	3	33	2	2	0	0	1	0	0	62	
Golden Valley-	Township	0	0	0	0	0	0	4	1	1	4	0	1	0	1	0	1	0	1	0	0	14	
	Urban	0	0	0	0	0	0	0	0	2	2	3	16	14	6	1	1	0	1	2	0	1	49
Grand Forks-	Township	7	1	5	3	1	2	5	1	7	14	6	2	11	7	3	4	0	1	1	1	8	90
	Urban	12	8	2	4	8	5	7	10	18	20	18	20	13	12	9	3	3	5	2	4	30	213
Grand Forks-	Urban	0	0	2	3	2	3	5	4	36	61	105	112	168	35	17	6	5	4	0	0	5	573
Grant-	Township	1	0	0	3	7	3	2	4	3	0	0	2	0	2	0	1	0	0	0	0	28	
	Urban	0	0	0	0	0	0	0	0	4	2	8	11	12	4	2	2	0	0	0	0	1	46

TABLE 2 Continued
FREQUENCY DISTRIBUTION TABLE SHOWING THE NUMBER OF SAMPLES WITHIN A GIVEN PERCENTAGE GROUPING

County - City		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
Griggs-	Township	0	0	0	0	0	1	2	0	1	0	2	0	0	0	0	0	0	0	0	0	6	
	Urban	0	0	0	0	1	0	1	0	1	4	7	14	12	5	4	1	1	0	1	1	53	
Hettinger-	Township	4	2	3	3	4	4	2	2	0	0	1	0	0	0	0	0	0	0	0	0	25	
	Urban	0	0	1	0	0	1	3	1	0	5	5	11	11	8	1	0	1	0	1	0	59	
Kidder-	Township	3	0	0	1	1	1	1	1	3	1	0	2	0	1	0	1	0	0	0	1	17	
	Urban	1	0	0	0	1	1	3	1	2	3	6	4	1	3	3	2	0	3	3	0	48	
LaMoure-	Township	0	2	1	0	2	2	0	4	4	1	5	0	0	0	1	0	0	0	0	0	22	
	Urban	0	0	0	2	2	0	0	3	7	4	9	4	12	8	2	6	1	0	4	0	71	
Logan-	Township	4	0	1	1	0	5	5	3	5	4	2	2	1	2	2	1	0	1	0	0	39	
	Urban	1	0	2	0	0	0	0	4	1	3	9	13	17	6	4	2	1	0	0	0	68	
McHenry-	Township	1	1	0	1	0	1	3	3	4	5	2	1	2	3	0	0	3	0	1	0	33	
	Urban	4	0	0	2	1	5	4	1	1	2	4	12	21	5	1	0	2	4	2	1	80	
McIntosh-	Township	4	3	3	2	4	6	3	4	6	2	5	2	1	0	0	1	2	0	0	1	51	
	Urban	2	0	0	0	1	3	3	6	2	2	4	5	8	0	3	2	1	3	0	1	58	
McKenzie-	Township	2	1	4	0	1	0	2	0	1	0	1	1	1	0	0	0	0	0	1	0	15	
	Urban	0	0	0	1	1	2	1	1	0	4	9	9	18	5	5	2	1	1	0	1	66	
McLean-	Township	10	6	4	12	13	5	9	8	2	4	3	2	0	0	1	1	1	0	0	1	82	
	Urban	6	2	2	3	8	4	9	3	16	15	10	7	10	8	11	9	2	3	2	3	170	
Mercer-	Township	6	0	1	0	1	2	2	0	2	2	3	1	0	0	0	1	0	0	0	6	27	
	Urban	2	0	0	0	2	1	0	3	8	9	13	26	26	10	3	3	0	3	1	0	126	
Morton-	Township	8	4	6	6	4	10	10	16	10	8	6	8	1	3	0	1	1	0	1	0	106	
	Urban	6	5	13	4	3	9	9	8	11	4	3	6	14	7	3	1	2	2	6	1	148	

TABLE 2 Continued
FREQUENCY DISTRIBUTION TABLE SHOWING THE NUMBER OF SAMPLES WITHIN A GIVEN PERCENTAGE GROUPING

County - City		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
Mandan-	Urban	8	6	2	3	3	3	6	8	15	30	52	38	33	8	7	5	0	1	0	0	2	230
Mountrail-	Township	3	2	3	3	1	1	3	1	0	0	0	0	0	0	0	0	0	1	0	5	23	
	Urban	2	0	0	2	1	2	4	3	3	5	6	8	36	3	1	2	0	2	1	0	7	88
Nelson-	Township	1	0	0	0	0	0	1	6	5	1	3	1	1	1	1	1	2	1	2	0	6	33
	Urban	6	1	1	1	2	4	3	4	3	1	5	0	2	2	2	3	1	0	1	2	23	67
Oliver-	Township	4	3	1	1	1	2	1	1	1	0	0	1	1	0	0	0	0	0	0	0	0	17
	Urban	0	0	0	0	0	0	1	0	1	1	3	6	8	5	0	2	0	0	1	0	3	31
Pembina-	Township	8	4	3	3	2	3	0	3	2	4	1	1	1	1	2	0	0	0	0	0	3	41
	Urban	4	3	3	3	1	3	2	7	6	6	11	12	11	7	2	1	4	1	3	1	18	109
Pierce-	Township	0	0	0	1	0	1	1	2	4	0	3	1	1	0	0	0	0	1	0	0	2	17
	Urban	2	0	0	1	1	1	1	4	1	3	3	40	21	6	5	1	0	1	3	0	5	99
Ramsey-	Township	0	1	1	1	0	7	4	8	4	8	9	6	2	3	2	0	0	1	3	1	1	62
	Urban	3	0	1	1	1	1	0	3	1	2	4	7	7	0	0	1	1	2	1	0	5	41
Devils Lake-	Urban	2	0	0	1	1	5	4	3	7	14	10	10	8	6	3	6	3	2	1	2	7	95
Ransom-	Township	1	0	2	2	1	1	4	2	2	3	1	0	0	2	1	1	0	0	0	0	0	23
	Urban	0	0	2	0	6	4	3	10	8	6	7	18	11	6	3	7	4	0	3	4	10	112
Renville-	Township	1	0	2	0	3	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
	Urban	0	0	2	3	3	1	1	5	1	3	4	3	3	4	1	2	3	0	2	0	13	54
Richland-	Township	9	7	4	2	5	2	6	3	0	3	2	6	2	0	1	0	0	0	0	0	1	53
	Urban	3	1	1	3	4	4	4	9	4	3	9	8	23	7	6	6	0	0	1	2	24	122
Wahpeton-	Urban	1	2	2	2	2	0	3	3	19	11	15	13	20	11	2	4	5	1	2	2	0	120

TABLE 2 Continued
FREQUENCY DISTRIBUTION TABLE SHOWING THE NUMBER OF SAMPLES WITHIN A GIVEN PERCENTAGE GROUPING

County - City		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
Rolette-		4	0	1	0	1	1	1	4	2	2	0	1	2	0	0	1	0	0	0	0	0	2063
Rolette-Township		0	0	1	1	2	4	1	2	4	11	6	7	7	3	3	1	2	0	3	0	5	
Rolette-Urban		0	0	1	1	2	4	1	3	7	4	5	6	8	2	4	0	0	0	1	0	7	
Sargent-		0	1	3	2	4	2	7	1	3	1	0	0	2	0	2	1	0	0	0	0	0	2959
Sargent-Township		3	0	1	1	2	4	1	3	7	4	5	6	8	2	4	0	0	0	1	0	7	
Sargent-Urban		0	0	1	1	2	1	3	3	2	2	0	9	3	0	1	3	2	1	0	5		
Sheridan-		0	0	0	0	1	0	0	0	1	1	0	0	0	1	0	0	0	0	0	0	1	539
Sheridan-Township		0	0	0	1	1	2	1	3	3	2	2	0	9	3	0	1	3	2	1	0	5	
Sheridan-Urban		0	0	0	0	0	0	0	1	0	1	1	16	15	0	0	0	0	0	0	0	1	
Sioux-		2	0	0	0	0	0	0	0	1	0	1	0	1	2	0	0	1	0	0	0	0	836
Sioux-Township		0	0	0	0	0	0	0	1	1	0	1	1	16	15	0	0	0	0	0	0	0	
Sioux-Urban		0	0	0	0	0	0	0	1	1	0	1	1	16	15	0	0	0	0	0	0	0	
Slope-		0	0	0	0	1	0	0	1	1	0	1	0	1	0	0	0	0	0	0	0	1	617
Slope-Township		0	0	0	0	0	2	2	0	0	2	1	1	4	0	1	2	1	0	0	0	0	
Slope-Urban		0	0	0	0	0	2	2	0	0	2	1	1	4	0	1	2	1	0	0	0	0	
Stark-		3	3	2	2	4	3	1	4	1	4	7	3	1	2	2	0	1	0	0	0	1	4462
Stark-Township		1	1	1	1	1	0	2	3	4	5	6	3	21	1	2	3	1	2	1	0	3	
Stark-Urban		1	1	1	1	1	0	2	3	4	5	6	3	21	1	2	3	1	2	1	0	3	
Dickinson-		0	0	0	0	0	1	1	3	23	35	34	38	29	21	12	5	7	2	2	4	2	219
Dickinson-Urban		0	0	0	0	0	1	1	3	23	35	34	38	29	21	12	5	7	2	2	4	2	
Steele-		0	0	1	1	1	0	2	0	1	0	1	4	0	1	0	0	2	0	0	0	0	1450
Steele-Township		0	0	0	2	3	2	3	3	4	1	3	4	4	0	1	0	1	0	1	6	1	
Steele-Urban		0	0	0	2	3	2	3	3	4	1	3	4	4	0	1	0	1	0	1	6	1	
Stutsman-		2	2	0	1	3	8	11	9	7	7	3	3	2	4	2	1	1	0	0	0	4	7074
Stutsman-Township		0	0	1	0	2	6	2	4	7	5	5	10	15	5	2	1	1	0	2	0	6	
Stutsman-Urban		0	0	1	0	2	6	2	4	7	5	5	10	15	5	2	1	1	1	0	2	0	
Jamestown-		9	3	3	2	9	9	13	18	24	27	34	41	31	14	9	3	6	0	2	3	8	268
Jamestown-Urban		9	3	3	2	9	9	13	18	24	27	34	41	31	14	9	3	6	0	2	3	8	
Towner-		0	1	5	2	0	3	5	1	1	0	3	1	4	0	1	2	0	0	0	2	1	3284
Towner-Township		2	2	2	1	3	2	0	1	4	4	4	8	9	3	7	4	0	2	1	1	24	
Towner-Urban		2	2	2	1	3	2	0	1	4	4	4	8	9	3	7	4	0	2	1	1	24	
Traill-		1	4	4	3	3	3	2	4	3	0	0	1	0	1	0	0	0	0	0	0	1	30133
Traill-Township		5	1	2	4	2	10	4	8	11	8	13	10	6	6	2	7	3	2	2	1	26	
Traill-Urban		5	1	2	4	2	10	4	8	11	8	13	10	6	6	2	7	3	2	2	1	26	

TABLE 2 Continued
FREQUENCY DISTRIBUTION TABLE SHOWING THE NUMBER OF SAMPLES WITHIN A GIVEN PERCENTAGE GROUPING

County - City		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
Walsh-	Township	2	1	0	1	1	3	0	0	3	3	1	1	1	0	1	0	1	1	0	0	2	21
	Urban	1	0	0	4	0	1	1	2	6	12	8	0	9	2	3	2	1	1	2	2	14	71
Grafton-	Urban	0	0	0	0	4	3	4	2	5	4	1	4	23	3	2	3	1	1	3	0	10	73
Ward-	Township	10	6	6	10	14	2	13	10	12	13	10	20	25	11	3	3	5	4	3	2	15	197
	Urban	3	6	3	6	10	10	10	18	16	17	21	36	29	8	14	1	7	1	2	5	35	258
Minot-	Urban	6	3	6	3	6	4	9	12	36	37	79	118	87	39	19	11	13	6	4	3	8	509
Wells-	Township	2	1	0	0	1	7	2	1	3	2	2	1	0	1	1	0	0	0	1	1	4	30
	Urban	2	1	1	2	0	5	1	2	4	2	4	16	24	3	2	2	2	2	2	1	23	101
Williams-	Township	6	6	11	2	4	5	4	4	5	8	3	4	5	0	0	0	1	2	1	1	8	80
	Urban	3	2	1	2	2	1	1	2	3	3	7	3	3	4	3	2	2	2	2	1	11	60
Williston-	Urban	2	1	1	0	3	3	3	2	16	21	29	32	27	14	11	10	2	4	2	1	3	187
Total State-	Township	181	88	112	101	127	136	164	156	145	154	128	112	115	67	32	33	26	20	21	10	91	2,019
Total State-	Urban	118	62	87	88	140	166	234	328	602	835	1,244	1,401	1,491	510	300	190	136	92	105	68	640	8,837
Grand Total-		299	150	199	189	267	302	398	484	747	989	1,372	1,513	1,606	577	332	223	162	112	126	78	731	10,856

Table 3
Characteristics of the Sample

County	Residential				Commercial			
	1999 Sales	Old Sales	Appraisals	Total	1999 Sales	Old Sales	Appraisals	Total
Adams	15	20	0	35	0	2	20	22
Barnes	30	0	0	30	2	3	25	30
City of Valley City	79	0	0	79	3	13	17	33
Benson	24	17	0	41	1	7	21	29
Billings	1	1	9	11	0	0	7	7
Bottineau	68	0	0	68	7	16	7	30
Bowman	29	31	0	60	4	11	0	15
Burke	11	28	0	39	0	2	28	30
Burleigh	73	0	0	73	0	4	14	18
City of Bismarck	634	0	0	634	28	26	0	54
Cass	193	0	0	193	8	27	0	35
City of Fargo	1,011	0	0	1,011	42	0	0	42
City of West Fargo	195	0	0	195	5	32	0	37
Cavalier	36	0	0	36	3	6	21	30
Dickey	67	0	0	67	4	17	9	30
Divide	6	25	0	31	4	6	4	14
Dunn	8	31	0	39	1	5	8	14
Eddy	23	25	0	48	0	1	21	22
Emmons	25	31	0	56	5	7	14	26
Foster	35	0	0	35	0	1	26	27
Golden Valley	14	25	0	39	1	3	6	10
Grand Forks	110	0	0	110	7	23	0	30
City of Grand Forks	540	0	0	540	33	0	0	33
Grant	8	26	0	34	0	8	2	10
Griggs	11	22	0	33	0	2	17	19
Hettinger	29	16	0	45	1	3	10	14
Kidder	15	20	0	35	2	6	4	12
LaMoure	18	19	0	37	0	3	30	33
Logan	18	30	0	48	4	11	0	15
McHenry	44	0	0	44	0	9	21	30
McIntosh	15	18	0	33	1	16	3	20
McKenzie	18	22	0	40	2	18	1	21
McLean	100	0	0	100	19	31	0	50

Table 3
Characteristics of the Sample

	Residential				Commercial			
County	1999 Sales	Old Sales	Appraisals	Total	1999 Sales	Old Sales	Appraisals	Total
Mercer	78	0	0	78	5	3	25	33
Morton	74	0	0	74	9	10	11	30
City of Mandan	166	0	0	165	21	10	0	31
Mountrail	29	24	0	53	2	2	26	30
Nelson	42	0	0	42	8	14	0	22
Oliver	9	18	3	30	2	2	0	4
Pembina	63	0	0	63	9	35	0	44
Pierce	21	45	0	66	0	10	19	29
Ramsey	31	0	0	31	1	7	4	12
City of Devils Lake	60	0	0	60	8	23	0	31
Ransom	80	0	0	80	1	13	16	30
Renville	18	14	0	32	4	3	13	20
Richland	75	0	0	75	7	15	12	34
City of Wahpeton	84	0	0	84	4	18	8	30
Rolette	30	0	0	30	3	5	21	29
Sargent	40	0	0	40	2	6	8	16
Sheridan	12	21	0	33	0	2	3	5
Sioux	2	3	25	30	0	0	6	6
Slope	2	11	1	14	1	0	3	4
Stark	40	0	0	40	5	7	18	30
City of Dickinson	181	0	0	181	11	14	5	30
Steele	6	32	0	38	1	1	11	13
Stutsman	45	0	0	45	2	9	19	30
City of Jamestown	227	0	0	227	16	15	0	31
Towner	27	32	0	59	5	8	10	23
Traill	94	0	0	94	13	22	0	35
Walsh	38	0	0	38	7	24	0	31
City of Grafton	42	0	0	42	2	16	12	30
Ward	160	0	0	160	15	21	0	36
City of Minot	434	0	0	432	18	19	0	37
Wells	28	41	0	69	4	13	13	30
Williams	35	0	0	35	11	19	0	30
City of Williston	153	0	0	153	6	24	0	30
County Total	2,123	648	38	2,809	193	499	557	1,249
City Total	3,806	0	0	3,803	197	210	42	449
State Total	5,929	648	38	6,612	390	709	599	1,698

Table 4
Median Ratios and Coefficients of Dispersion for Residential Property

County	Residential									
	Median Ratio					COD				
	1996	1997	1998	1999	2000	1996	1997	1998	1999	2000
Adams	97.7	102.3	99.5	99.4	99.6	0.14	0.14	0.12	0.31	0.15
Barnes	100.4	83.2	95.2	97.5	92.4	0.35	0.40	0.31	0.42	0.28
City of Valley City	98.5	97.1	95.6	97.7	98.6	0.09	0.13	0.09	0.07	0.07
Benson	95.8	99.8	95.1	99.7	100.0	0.21	0.20	0.32	0.27	0.21
Billings	100.0	100.0	100.0	100.0	100.0	0.05	0.03	0.02	0.04	0.04
Bottineau	91.4	94.1	97.7	95.8	100.8	0.49	0.37	0.48	0.22	0.32
Bowman	96.2	90.9	91.3	98.2	93.5	0.13	0.22	0.14	0.33	0.28
Burke	100.9	100.2	100.0	101.5	101.9	0.10	0.09	0.10	0.16	0.36
Burleigh	90.6	95.6	90.1	96.9	95.7	0.08	0.10	0.06	0.06	0.07
City of Bismarck	94.7	93.7	94.5	94.4	94.8	0.05	0.05	0.05	0.06	0.05
Cass	87.6	90.1	90.6	91.5	89.5	0.21	0.23	0.20	0.21	0.22
City of Fargo	93.3	91.8	93.3	90.0	93.4	0.09	0.10	0.09	0.09	0.08
City of West Fargo	93.1	94.9	94.8	94.9	94.2	0.09	0.08	0.09	0.08	0.08
Cavalier	89.8	95.1	101.3	103.6	96.4	0.38	0.17	0.32	0.34	0.22
Dickey	94.3	93.8	98.0	89.4	95.5	0.20	0.34	0.29	0.68	0.34
Divide	98.9	98.0	97.1	99.4	92.1	0.81	0.99	0.63	0.66	0.68
Dunn	100.7	101.4	99.8	98.1	98.0	0.11	0.12	0.21	0.22	0.18
Eddy	100.0	97.7	94.8	94.7	93.7	0.18	0.17	0.17	0.15	0.13
Emmons	87.4	98.4	96.7	96.9	96.6	0.35	0.39	0.24	0.35	0.28
Foster	93.3	91.6	92.7	98.2	93.3	0.17	0.17	0.18	0.13	0.22
Golden Valley	101.0	99.5	102.5	101.5	99.4	0.27	0.20	0.18	0.13	0.09
Grand Forks	85.5	89.5	84.3	91.8	95.4	0.25	0.32	0.28	0.28	0.36
City of Grand Forks	93.5	92.2	96.2	92.6	98.2	0.09	0.10	0.09	0.08	0.07
Grant	103.6	100.4	98.9	97.8	97.4	0.14	0.11	0.10	0.08	0.07
Griggs	98.2	97.0	98.2	99.3	99.3	0.08	0.10	0.08	0.07	0.09
Hettinger	100.5	100.1	97.5	95.5	101.8	0.13	0.17	0.20	0.13	0.24
Kidder	86.9	85.3	92.7	106.2	106.2	0.33	0.31	0.25	0.97	0.32
LaMoure	98.6	91.1	89.6	102.5	101.4	0.15	0.18	0.21	0.19	0.21
Logan	95.1	100.0	101.7	99.4	100.0	0.34	0.11	0.14	0.19	0.10
McHenry	97.7	98.4	84.2	84.0	97.1	0.50	0.81	0.46	0.33	0.52
McIntosh	102.8	98.2	95.2	98.2	101.1	0.15	0.18	0.22	0.29	0.29
McKenzie	100.0	101.4	99.8	100.1	100.1	0.13	0.13	0.10	0.10	0.11
McLean	85.8	95.8	87.3	100.3	99.8	0.40	0.41	0.35	0.84	0.32

Table 4 Continued
Median Ratios and Coefficients of Dispersion for Residential Property

Residential										
County	Median Ratio					COD				
	1996	1997	1998	1999	2000	1996	1997	1998	1999	2000
Mercer	97.7	97.8	98.3	88.9	97.2	0.23	0.16	0.24	0.42	0.17
Morton	96.6	96.3	93.6	96.0	95.0	0.74	0.53	0.29	0.34	0.44
City of Mandan	92.1	94.0	92.8	92.0	94.6	0.13	0.10	0.09	0.07	0.07
Mountrail	92.2	92.5	102.1	97.1	97.6	0.35	0.35	0.25	0.27	0.22
Nelson	101.3	101.9	101.9	100.0	102.0	0.34	0.64	0.82	0.86	0.89
Oliver	94.3	105.3	121.2	98.9	100.1	0.37	0.35	0.31	0.24	0.12
Pembina	97.5	88.6	91.8	91.7	92.3	0.37	0.40	0.31	0.26	0.26
Pierce	87.1	88.3	92.9	93.4	97.3	0.20	0.25	0.37	0.15	0.13
Ramsey	96.7	93.4	94.6	96.2	93.5	0.13	0.26	0.28	0.21	0.18
City of Devils Lake	90.9	90.3	92.2	96.4	95.4	0.15	0.18	0.16	0.16	0.15
Ransom	93.4	101.3	92.0	87.1	94.4	0.54	0.55	0.35	0.35	0.26
Renville	101.7	95.3	95.8	102.2	100.0	0.41	0.53	0.78	0.61	0.39
Richland	90.9	78.2	95.7	95.1	95.6	0.34	0.28	0.26	0.21	0.33
City of Wahpeton	88.0	92.5	90.5	97.1	95.1	0.16	0.15	0.16	0.15	0.12
Rolette	97.9	93.4	95.6	98.8	95.9	0.33	0.37	0.17	0.20	0.18
Sargent	88.1	99.2	92.8	98.0	92.1	0.49	0.32	0.36	0.28	0.23
Sheridan	100.4	100.2	98.3	96.7	101.2	0.31	0.31	0.25	0.22	0.34
Sioux	100.3	100.2	100.0	99.6	100.0	0.19	0.19	0.21	0.09	0.04
Slope	100.0	100.0	91.6	96.0	96.0	0.41	0.17	0.20	0.29	0.24
Stark	97.3	93.2	86.4	90.6	93.0	0.19	0.68	0.21	0.07	0.13
City of Dickinson	88.1	90.7	87.2	91.1	96.5	0.12	0.11	0.11	0.11	0.10
Steele	101.9	100.5	93.5	83.8	102.7	0.47	0.41	0.39	0.66	0.57
Stutsman	96.1	91.4	97.7	93.6	87.0	0.22	0.17	0.21	0.37	0.33
City of Jamestown	90.5	91.9	90.6	90.1	93.4	0.18	0.20	0.23	0.18	0.16
Towner	87.3	84.5	97.6	113.6	104.5	0.29	0.24	0.23	0.37	0.81
Traill	84.1	87.5	91.2	93.1	92.8	0.44	0.54	0.38	0.33	0.33
Walsh	94.6	100.0	93.0	91.5	94.5	0.29	0.35	0.49	0.62	0.29
City of Grafton	97.4	99.6	94.4	95.6	99.0	0.16	0.10	0.43	0.20	0.27
Ward	86.0	90.9	91.3	93.2	93.7	0.27	0.31	0.37	0.31	0.32
City of Minot	91.6	92.1	95.3	97.9	97.2	0.11	0.10	0.09	0.08	0.09
Wells	86.2	91.7	102.7	95.1	100.0	0.53	0.29	0.41	1.08	0.61
Williams	91.9	89.9	85.6	96.2	96.7	0.24	0.25	0.31	0.28	0.26
City of Williston	91.6	91.0	94.0	96.4	96.0	0.12	0.13	0.12	0.12	0.11
State	93.3	93.3	94.1	94.0	95.8	0.19	0.20	0.19	0.19	0.18

Table 5
Median Ratios and Coefficients of Dispersion for Commercial Property

Commercial										
County	Median Ratio					COD				
	1996	1997	1998	1999	2000	1996	1997	1998	1999	2000
Adams	105.0	100.0	100.0	100.0	100.0	0.31	0.02	0.01	0.01	0.01
Barnes	100.3	98.7	100.0	100.0	100.0	0.16	0.11	0.12	0.15	0.14
City of Valley City	100.1	100.3	100.9	100.6	100.9	0.05	0.04	0.05	0.34	0.05
Benson	100.0	100.0	100.0	100.0	100.0	0.11	0.23	0.08	0.23	0.23
Billings	100.0	100.0	100.0	97.1	100.0	0.07	0.08	0.02	0.09	0.00
Bottineau	101.6	100.7	104.3	100.9	100.9	0.44	0.20	0.28	0.17	0.18
Bowman	100.0	101.7	92.4	93.5	93.3	0.46	0.44	0.27	0.29	0.25
Burke	99.1	99.7	99.8	99.9	100.0	0.16	0.04	0.05	0.05	0.01
Burleigh	100.5	100.5	100.7	99.5	99.6	0.22	0.18	0.18	0.08	0.06
City of Bismarck	96.2	95.7	96.8	94.0	95.6	0.11	0.08	0.07	0.10	0.06
Cass	100.0	97.9	97.5	94.6	97.3	0.46	0.32	0.33	0.39	0.38
City of Fargo	100.3	97.6	96.2	94.0	94.7	0.17	0.25	0.22	0.18	0.17
City of West Fargo	97.1	99.9	99.4	96.2	96.6	0.16	0.13	0.14	0.14	0.13
Cavalier	101.3	99.7	98.6	98.0	100.5	0.12	0.15	0.15	0.12	0.13
Dickey	102.1	104.1	98.9	97.7	102.5	0.42	0.33	0.29	0.27	0.29
Divide	101.3	111.5	100.4	97.7	109.7	0.44	0.59	0.47	0.42	0.37
Dunn	102.0	102.0	100.2	100.0	100.7	0.04	0.04	0.04	0.02	0.03
Eddy	100.0	100.0	100.0	100.0	100.0	0.03	0.03	0.02	0.01	0.01
Emmons	102.4	100.0	99.8	100.0	100.0	0.14	0.13	0.09	0.14	0.18
Foster	100.0	100.0	100.0	100.0	100.0	0.01	0.01	0.00	0.00	0.00
Golden Valley	100.0	100.0	100.0	100.0	101.0	0.00	0.03	0.00	0.01	0.03
Grand Forks	100.0	100.0	100.0	104.1	104.3	0.31	0.28	0.70	0.65	0.69
City of Grand Forks	97.8	97.4	94.9	96.5	92.0	0.08	0.10	0.10	0.13	0.17
Grant	100.8	99.6	100.6	101.0	101.0	0.17	0.06	0.07	0.05	0.05
Griggs	98.3	100.2	98.4	98.8	100.7	0.06	0.07	0.10	0.06	0.07
Hettinger	101.2	100.2	101.2	100.8	100.1	0.05	0.03	0.04	0.02	0.02
Kidder	93.4	97.1	97.6	104.1	96.6	0.17	0.19	0.22	0.14	0.24
LaMoure	101.8	102.3	101.1	102.7	102.7	0.12	0.12	0.14	0.11	0.11
Logan	100.0	100.0	96.9	95.0	95.4	0.12	0.16	0.14	0.12	0.20
McHenry	100.0	102.2	102.0	100.3	100.3	0.39	0.29	0.19	0.19	0.12
McIntosh	102.0	100.6	98.1	97.5	99.8	0.12	0.13	0.13	0.16	0.15
McKenzie	100.2	100.0	100.1	98.5	100.0	0.16	0.09	0.12	0.16	0.14
McLean	104.3	99.3	100.0	100.0	100.0	0.35	0.80	0.59	0.35	0.71

Table 5 Continued
Median Ratios and Coefficients of Dispersion for Commercial Property

Commercial										
County	Median Ratio					COD				
	1996	1997	1998	1999	2000	1996	1997	1998	1999	2000
Mercer	99.6	99.2	98.4	100.0	100.0	0.02	0.02	0.02	0.03	0.03
Morton	100.8	101.1	100.0	100.0	100.0	0.49	0.65	0.18	0.23	0.24
City of Mandan	95.5	96.3	94.6	93.7	94.8	0.14	0.10	0.12	0.13	0.11
Mountrail	100.0	100.0	100.0	100.0	100.0	0.55	0.05	0.04	0.02	0.03
Nelson	97.4	103.9	103.9	103.9	99.1	0.33	0.36	0.40	0.41	1.27
Oliver	103.8	100.6	123.3	104.2	104.2	0.00	0.13	0.00	0.00	0.00
Pembina	101.8	100.0	99.8	100.0	99.8	0.33	0.41	0.35	0.39	0.33
Pierce	96.4	96.8	99.3	100.9	101.0	0.26	0.26	0.13	0.13	0.08
Ramsey	100.0	100.0	100.0	100.0	100.0	0.03	0.03	0.04	0.08	0.11
City of Devils Lake	102.6	100.0	101.3	101.6	92.2	0.20	0.21	0.21	0.27	0.23
Ransom	104.7	99.4	100.8	100.0	99.8	0.17	0.19	0.21	0.16	0.13
Renville	97.8	96.2	97.8	103.8	103.9	0.20	0.16	0.12	0.12	0.25
Richland	100.0	96.9	97.3	100.0	100.0	0.19	0.17	0.19	0.12	0.26
City of Wahpeton	100.8	100.0	100.0	95.6	96.5	0.33	0.31	0.26	0.18	0.17
Rolette	99.3	102.2	99.7	97.7	93.8	0.16	0.17	0.28	0.33	0.29
Sargent	97.3	98.4	100.5	97.5	97.1	0.35	0.24	0.21	0.13	0.12
Sheridan	99.9	100.1	100.0	100.3	100.4	0.00	0.00	0.07	0.00	0.00
Sioux	99.7	99.9	100.8	100.4	99.6	0.00	0.00	0.00	0.00	0.00
Slope	81.1	100.0	100.0	100.0	100.0	0.00	0.00	0.00	0.00	0.00
Stark	100.0	100.0	100.0	100.0	100.0	0.14	0.13	0.10	0.10	0.07
City of Dickinson	98.5	96.4	96.5	97.5	99.3	0.12	0.14	0.15	0.12	0.13
Steele	104.1	103.5	97.5	97.5	97.5	0.10	0.16	0.06	0.12	0.14
Stutsman	100.0	100.0	100.0	100.0	100.0	0.04	0.07	0.17	0.13	0.11
City of Jamestown	100.0	100.0	100.0	93.9	91.9	0.12	0.10	0.15	0.20	0.13
Towner	98.2	100.1	99.9	97.5	100.0	0.16	0.12	0.15	0.23	0.31
Traill	101.2	96.6	96.6	98.2	96.2	0.35	0.36	0.35	0.36	0.38
Walsh	100.0	100.0	100.0	100.0	100.0	0.14	0.20	0.36	0.28	0.30
City of Grafton	100.8	100.5	100.0	100.0	100.0	0.11	0.11	0.08	0.14	0.12
Ward	98.5	99.6	99.6	94.1	100.0	0.25	0.27	0.27	0.38	0.29
City of Minot	95.5	96.2	98.7	97.5	100.0	0.18	0.17	0.13	0.14	0.13
Wells	100.2	101.8	102.6	101.0	100.0	0.23	0.44	0.46	0.60	0.55
Williams	100.0	101.0	97.6	97.6	100.0	0.20	0.20	0.14	0.21	0.22
City of Williston	99.1	92.4	97.4	99.2	98.8	0.22	0.19	0.11	0.13	0.17
State	100.0	100.0	100.0	100.0	100.0	0.20	0.20	0.19	0.19	0.21

Table 6
Average Prices Per Acre and Median Ratios for Agricultural Land

County	No. of Sales	Avg. Price Per Acre	Median Ratio
Adams	25	209	66.2
Barnes	18	411	76.1
Benson	24	239	78.2
Billings	2	N/A	62.6
Bottineau	21	341	65.0
Bowman	7	254	70.3
Burke	14	268	78.2
Burleigh	26	265	61.5
Cass	28	717	54.8
Cavalier	32	502	63.9
Dickey	18	329	81.8
Divide	15	292	65.9
Dunn	11	258	52.2
Eddy	6	313	100.1
Emmons	26	242	68.7
Foster	7	367	94.1
Golden Valley	14	132	87.8
Grand Forks	22	570	86.8
Grant	25	192	67.1
Griggs	6	343	79.5
Hettinger	24	321	60.4
Kidder	10	177	86.1
LaMoure	21	394	78.3
Logan	37	223	80.5
McHenry	25	220	88.5
McIntosh	46	240	77.0
McKenzie	10	195	54.1
McLean	45	354	59.9
Mercer	10	180	67.1
Morton	39	215	63.4
Mountrail	7	314	58.7
Nelson	30	263	96.5
Oliver	12	262	48.6
Pembina	25	803	64.8
Pierce	15	240	82.6
Ramsey	17	308	75.1
Ransom	16	395	82.8
Renville	7	466	63.5
Richland	28	819	50.6
Rolette	13	273	80.3
Sargent	23	484	71.4
Sheridan	5	192	86.6
Sioux	8	121	96.1
Slope	5	193	91.4
Stark	20	294	60.6
Steele	13	393	95.9
Stutsman	33	308	75.5
Towner	26	407	74.0
Traill	18	792	56.9
Walsh	14	383	77.3
Ward	26	402	59.8
Wells	22	340	79.8
Williams	33	281	62.7
State	1,030	319	71.4